



REQUEST FOR CHIEF COUNSEL TO RELIEVE PENALTIES

Please see the reverse side of this form for general instructions and mailing information.

Use this form to request relief from a penalty imposed under Revenue and Taxation Code Section 19173, 19179, 19772, 19773, or 19774. **You must complete and send a separate request (form FTB 626) for each penalty for which you want relief.**

Taxpayer Name/Entity	Social Security Number/Entity ID Number
Spouse	Spouse's Social Security Number
Address (number, street, and room, or suite number)	City, State, and ZIP Code
Tax Year (if applicable)	Amount of Penalty

I request that Franchise Tax Board's Chief Counsel relieve the following penalty: (Check one.)

- ☐ Section 19173 - Failure to register or maintain investor lists penalty
- ☐ Section 19179 - Frivolous return penalty
- ☐ Section 19179(d) - Frivolous submission penalty
- ☐ Section 19772 - Failure to disclose reportable transaction penalty
- ☐ Section 19773 - Reportable transaction understatement penalty
- ☐ Section 19774 - Noneconomic substance transaction understatement penalty

I have attached a statement specifying the facts and reasons supporting my request for relief from the above penalty.

Under penalties of perjury, I declare that I have examined this request, including any accompanying schedules and statements; and to the best of my knowledge and belief, it is true, correct, and complete.

Signature (and title if applicable)

Date

Signature

Date

For Privacy Act Notice, get form FTB 1131.

Instructions for form FTB 626

REQUEST FOR CHIEF COUNSEL TO RELIEVE PENALTIES

Purpose of form FTB 626

You can use FTB 626 to request Franchise Tax Board's Chief Counsel relieve certain penalties. The law provides the Chief Counsel with discretion to relieve all or part of these penalties. You can only request relief from penalties listed on the front of form FTB 626.

You must complete a form FTB 626 for each penalty for which you are seeking relief and attach a copy of the notice on which we imposed the penalty. We impose penalties on Notices of Proposed Assessment or billing notices.

Specific Instructions

Social Security Number – Individuals: If your request for penalty relief is related to a joint return, enter social security numbers for both you and your spouse.

Entity Identification Number: If your request for penalty relief is for a corporation, partnership, estate, trust, or an LLC, or other business entity, enter the entity identification number.

Signature – Individuals: If you filed a joint return, and you and your spouse are both requesting relief, both spouses should sign the request.

Signature – Business Entities: An authorized individual must sign requests filed by business entities, and the signature must be accompanied by the individual's title.

Your authorized representative may file form FTB 626 for you. The original copy of a Power of Attorney must be attached to form FTB 626.

Statement: You must attach a statement specifying the facts and reasons supporting your request for relief from the penalty.

Mail your completed request and supporting statement to:

CHIEF COUNSEL
FRANCHISE TAX BOARD LEGAL DEPARTMENT MS B-17
PO BOX 1720
RANCHO CORDOVA CA 95741-1720

For additional penalty information, please go to our Website: www.ftb.ca.gov. You can also contact us by telephone at (800) 852-5711.

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.